

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

KEVIN M. KEEFER & PATRICIA S.  
KEEFER,

*Plaintiffs,*

v.

UNITED STATES OF AMERICA,

*Defendant.*

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Case No.: 3:20-cv-00836-B

**ORDER GRANTING THE UNITED STATES’  
AMENDED MOTION FOR SUMMARY JUDGMENT**

The Court having considered the United States’ Amended Motion for Summary Judgment Against Plaintiffs Kevin M. Keefer, and Patricia S. Keefer, any responses and replies thereto, including any cross Motions for Summary Judgment, finds that the motion has merit and should be GRANTED. The Court finds that the Keefers are not entitled to an income tax refund for tax year 2015 because (1) the Keefers’ purported charitable contribution of a limited Partnership interest was a transaction to which the anticipatory assignment of income doctrine applies, and therefore the Keefers underreported their taxable income for 2015; (2) the Keefers’ appraisal of their purported donation did not comply with statutory requirements; and (3) the Keefers’ contemporaneous written acknowledgment required pursuant to 26 U.S.C. § 170(f)(18) neither specified the statutory “exclusive legal control” language nor contained a merger clause. Additionally, the Court is jurisdictionally barred from reviewing any claim the Keefers could make that they are entitled to a charitable contribution deduction of cash in 2015 based on the doctrine of variance.

Therefore, Plaintiffs' requested income tax refund for 2015 is DENIED. Each party shall bear its own costs. All relief not expressly granted is denied.

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JANE J. BOYLE  
UNITED STATES DISTRICT JUDGE